

ROSEHILL FIRE PROTECTION SUB-DISTRICT 6
OF WEST BATON ROUGE PARISH

Rosehill, Louisiana

ANNUAL FINANCIAL REPORT

As of and for the Year Ended
December 31, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/17/11

DONALD C. De VILLE
Certified Public Accountant
7829 Bluebonnet Boulevard
Baton Rouge, Louisiana 70810

**ROSEHILL FIRE PROTECTION SUB-DISTRICT 6 OF WEST BATON ROUGE PARISH
PORT ALLEN, LOUISIANA**

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INDEPENDENT AUDITOR'S REPORT

February 18, 2011

Members of the Board of Directors
Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish
Rosehill, Louisiana

I have audited the accompanying basic financial statements of Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish, as of and for the year ended December 31, 2010, as listed in the Table of Contents. The basic financial statements are the responsibility of Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish's management. My responsibility is to express an opinion of these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the basic financial statement referred to above present fairly, in all material respects, the financial position of Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish as of December 31, 2010, and the results of operations for the year the ended in conformity with accounting principles generally accepted in the United States of America.

The budgetary comparison information on page 24, is not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

The Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with Government Auditing Standards, I have also issued my report dated February 18, 2011, on my consideration of Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of my audit.

A handwritten signature in black ink, reading "David C. Little". The signature is written in a cursive style with a large, stylized "D" and "L".

Basic Financial Statements

GOVERNMENT-WIDE FINANCIAL STATEMENTS

GOVERNMENT WIDE STATEMENT OF NET ASSETS

ROSEHILL FIRE PROTECTION SUBDISTRICT 6 OF WEST BATON ROUGE PARISH
Rosehill, Louisiana
December 31, 2010

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS:	
Cash And Cash Equivalents	\$227,398
Taxes Receivable	11,991
Capital assets, net of accumulated depreciation	444,491
Total Assets	<u>683,880</u>
LIABILITIES AND NET ASSETS:	
LIABILITIES:	
Certificate of Indebtedness Payable	\$348,817
Accounts Payable	3,289
Total Liabilities	<u>352,106</u>
NET ASSETS:	
Investment in Capital Assets, net of debt	95,674
Unrestricted	236,100
Total Net Assets	<u><u>331,774</u></u>

The accompanying notes are an integral part of this statement.

GOVERNMENT WIDE STATEMENT OF ACTIVITIES

ROSEHILL FIRE PROTECTION SUBDISTRICT 6 OF WEST BATON ROUGE PARISH

Rosehill, Louisiana

For the Year Ended December 31, 2010

	Program Revenues			Net (Expenses) Revenues and Increases (Decreases) in Net Assets	
	Charges for	Operating	Capital Grants &		
	Expenses	Services	Contributions	Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES					
Public Safety					
Support Services					
Fire Protection	\$211,866	\$8,967	\$0	\$0	(202,899)
Total Governmental Activities	211,866	8,967	0	0	(202,899)
General Revenues:					
Sales Taxes					158,772
Investment earnings					802
Other general revenues					286
Total general revenues and transfers					159,860
Change in Net Assets					(43,039)
Net assets-beginning					374,813
Net assets-ending					331,774

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

BALANCE SHEET
GOVERNMENTAL FUND

ROSEHILL FIRE PROTECTION SUBDISTRICT 6 OF WEST BATON ROUGE PARISH
Rosehill, Louisiana
December 31, 2010

ASSETS

Cash		\$227,398
Taxes Receivables		<u>11,991</u>
	Total Assets	<u><u>239,389</u></u>

LIABILITIES

Accounts Payable		\$3,289
Total Liabilities		<u>3,289</u>

Fund Equity

Unassigned		<u>236,100</u>
	Total Liabilities and Fund Equity	<u><u>239,389</u></u>

The accompanying notes are an integral part of this statement.

**ROSEHILL FIRE PROTECTION SUBDISTRICT 6
OF WEST BATON ROUGE PARISH**

**Reconciliation of Fund Balances on the Balance Sheet
For Governmental Funds to Net Assets of
Governmental Activities on the Statement of Net Assets
December 31, 2010**

Fund Balances - Total Governmental Funds	\$236,100
-------------------------------------------------	------------------

Amounts reported for governmental activities in the
statement of net assets are different because:

Capital assets used in governmental activities are not
financial resources and therefore are not reported in the funds

 Add: Capital Assets

1,126,065

 Deduct - Accumulated depreciation

(681,574)

 Net adjustments

444,491

Long-term liabilities, including loans payable, are not due and payable
in the current period and therefore are not reported in the funds

(348,817)

Net Assets of Governmental Activities

331,774

The accompanying notes are an integral part of this statement.

**STATEMENT OF REVENUES, EPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS**

ROSEHILL FIRE PROTECTION SUBDISTRICT 6 OF WEST BATON ROUGE PARISH

Rosehill, Louisiana

For the Year Ended December 31, 2010

	GENERAL FUND
REVENUE	
Sales Tax Revenue	\$158,772
Fees, Fines and Charges	8,967
Investment Income	802
Miscellaneous Income	286
Total Revenue	<u>168,827</u>
EXPENDITURES	
Public Safety	
Salaries	34,484
Fringe	4,529
Operating Services	67,790
Material and Supplies	18,767
Debt Service	
Principal	31,180
Interest Expense	15,803
Capital Outlay	0
Total Expenditures	<u>172,553</u>
Net Change in Fund Balance	(3,726)
Fund Balance, Beginning of Year	<u>239,826</u>
Fund Balance, End of Year	<u>236,100</u>

The accompanying notes are an integral part of this statement.

**ROSEHILL FIRE PROTECTION SUB DISTRICT 6
OF WEST BATON ROUGE PARISH**

**Reconciliation of Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended December 31, 2010**

Net Increase (Decrease) in Fund Balances - Total Governmental Funds	(\$3,726)
----------------------------------------------------------------------------	------------------

Amounts reported for governmental activities in the
statements of activities are different because:

Governmental funds report capital outlays as expenditures. However,
in the statement of activities, the cost of those assets is allocated over
their estimated useful lives as depreciation expense.
This is the amount by which capital outlays exceeded
depreciation expense in the current period.

Add: Capital outlays	0
Deduct - depreciation expense	<u>(70,493)</u>
Net Adjustment	<u>(70,493)</u>

Repayment of bond principal is an expenditure in the governmental
funds, but the repayment reduces long-term liabilities in the
Statement of Net Assets

	<u>31,180</u>
--	---------------

Change in Net Assets of Governmental Activities	<u>(43,039)</u>
--------------------------------------------------------	------------------------

The accompanying notes and independent accountant's review report.

Notes to the Financial Statements

ROSEHILL FIRE PROTECTION SUB-DISTRICT 6 OF WEST BATON ROUGE PARISH
NOTES TO FINANCIAL STATEMENTS
As of and For the Year Ended December 31, 2010

INTRODUCTION

The Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish (the Fire Sub-District) is a body corporate created by the West Baton Rouge Parish Council, as provided by Louisiana Revised Statute 40:1503. The Fire Sub-District is governed by the West Baton Rouge Parish Council's governing body.

The Fire Sub-District is authorized to provide fire protection services within the Rosehill, Louisiana area. The population of the Fire Sub-District is approximately 4,030 persons and the Fire Sub-District is a volunteer fire department with about five paid employees.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Rosehill Fire Protection Sub-District 6 have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish is considered a component unit of West Baton Rouge Parish Council. The Sub-District does not possess all of the corporate powers necessary to make it a legally separate entity from the West Baton Rouge Parish Council, which holds the Sub-District's corporate powers. For this reason, the Sub-District is a component unit of the West Baton Rouge Parish Council, the financial reporting entity.

As a component unit, the accompanying financial statements are included within the reporting of the primary government, either blended into those financial statements or separately reported as discrete component units.

The accompanying financial statements present information only on the funds maintained by the Sub-District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

ROSEHILL FIRE PROTECTION SUB-DISTRICT 6 OF WEST BATON ROUGE PARISH NOTES TO FINANCIAL STATEMENTS

C. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meetings the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

All individual governmental funds are reported as separate columns in the fund financial statements.

D. Measurement Focus and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Sales taxes, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish reports the following governmental funds:

The General Fund is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

ROSEHILL FIRE PROTECTION SUB-DISTRICT 6 OF WEST BATON ROUGE PARISH NOTES TO FINANCIAL STATEMENTS

When both restricted and unrestricted resources are available for use, it is the entity's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Deposits and Investments

The entity's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish's investment policy allow the entity to invest in collateralized certificates of deposits, government back securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments for the Sub-District are reported at fair value. The state investment pool (LAMP) operates in accordance with state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

F. Receivables and Payables

Receivables consist of all revenues earned at year end and not yet received.

The Rosehill Fire Protection Sub-District 6 shares an ½ per cent of the sales taxes collected in the West Baton Rouge Parish for fire protection and prevention.

G. Inventories and Prepaid Items

Inventories of gift shop items are recorded on the lower of cost or market method. Immaterial supplies in the governmental funds are recorded as expenditures when purchased rather than when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

H. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., fire hydrants), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish maintains a threshold level of \$1,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	40 years
Furniture and fixtures	5 -10 years
Vehicles and Equipment	5-10 years

ROSEHILL FIRE PROTECTION SUB-DISTRICT 6 OF WEST BATON ROUGE PARISH NOTES TO FINANCIAL STATEMENTS

I. Fund Equity

In the fund financial statements, governmental funds may report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

J. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGET INFORMATION- The Sub-District uses the following budget practices:

1. The budgetary calendar – The Treasurer prepares the budget in December of each year. The Sub-District expenditures are under \$500,000 and therefore not subject to certain provisions of the Local Government Budget Act.
2. Appropriations (unexpended budget balances) lapse at year-end.
3. There are no outstanding encumbrances.
4. The GAAP basis is use in preparing and reporting the budgets and those funds not budgeted.
5. The Board of Directors will meet time to time to make changes or amendments within the various budget classifications.

NOTE 3 - SALES TAX

The Rosehill Fire Protection Sub-District.6 shares a ½ per cent of the sales taxes collected in the West Baton Rouge Parish for fire protection and prevention. The sales tax originated in 1991 and is allocated on basis of the 10 year census.

The Parish sales tax ordinances must conform to the 2003 Uniform Sales Tax Code.

NOTE 4 - CASH AND CASH EQUIVALENTS

At December 31, 2010, the Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish has cash and cash equivalents (book balances) totaling \$227,398 as follows:

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

**ROSEHILL FIRE PROTECTION SUB-DISTRICT 6 OF WEST BATON ROUGE PARISH
NOTES TO FINANCIAL STATEMENTS**

Custodial Credit Risk-Deposits. At December 31, 2010, the Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish had \$230,070 in deposits (collected bank balances). These deposits are secured from risk by \$230,070 of federal deposit insurance.

Interest Rate-Deposits. The Fire Protection Sub-District's policy does not address interest rate risk.

NOTE 5 - RECEIVABLES

The receivables of \$11,991 at December 31, 2010, are as follows:

<u>Class of Receivable</u>	<u>Fund</u>
Taxes:	
Sales Tax	<u>\$11,991</u>
Total	<u>11,991</u>

Receivables are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income. The direct charge off method is not a material departure from GAAP as it approximates the valuation method.

**ROSEHILL FIRE PROTECTION SUB-DISTRICT 6 OF WEST BATON ROUGE PARISH
NOTES TO FINANCIAL STATEMENTS**

NOTE 6 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2010, is as follows:

<u>Governmental Activities</u>	Balance, December 31, 2009	Additions	Deletions	Balance, December 31, 2010
Land	\$14,504	\$0	\$0	\$14,504
Buildings	390,154	0	0	390,154
Improvements other than buildings	28,338	0	0	28,338
Furniture and equipment	693,069	0	0	693,069
Total	1,126,065	0	0	1,126,065
Less accumulated depreciation:				
Buildings	63,961	9,754	0	73,715
Improvements other than buildings	0	708	0	708
Furniture and equipment	547,120	60,031	0	607,151
Total	611,081	70,493	0	681,574
Capital assets, net	514,984	(70,493)	0	444,491

NOTE 7- ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$3,289 at December 31, 2010, are as follows:

	<u>General Fund</u>
Accounts Payable	3,289
Employee Withholdings	0
Total	3,289

ROSEHILL FIRE PROTECTION SUB-DISTRICT 6 OF WEST BATON ROUGE PARISH **NOTES TO FINANCIAL STATEMENTS**

NOTE 8-LONG-TERM OBLIGATIONS

In 2007, the Fire Protection Sub-District obtained a Series 2005 Revenue Bond for \$300,000, payable in fifteen annual principal and interest installments at 1.1% to purchase a fire truck.

In 2008, the Fire Protection Sub-District obtained a Series 2008A Revenue Bond for \$80,000, payable in twenty annual principal and semi-annual interest installments at 1.9% to purchase a rescue vehicle.

The following is a summary of the long-term obligation transactions for the year ended December 31, 2010:

	<u>Series 2005</u>	<u>Series 2008</u>	<u>Total</u>
Long-term obligations at Beginning of Year	<u>\$315,997</u>	<u>\$64,000</u>	<u>\$379,997</u>
Additions	<u>0</u>	<u>0</u>	<u>0</u>
Deductions	<u>(23,180)</u>	<u>(8,000)</u>	<u>(31,180)</u>
Long-term obligations at End of Year	<u><u>292,817</u></u>	<u><u>56,000</u></u>	<u><u>348,817</u></u>

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of December 31, 2010:

	<u>Series 2005</u>	<u>Series 2008</u>	<u>Total</u>
Current portion	<u>24,157</u>	<u>8,000</u>	<u>32,157</u>
Long-term portion	<u>268,660</u>	<u>48,000</u>	<u>316,660</u>
Total	<u><u>292,817</u></u>	<u><u>56,000</u></u>	<u><u>348,817</u></u>

All principal and interest requirements are funded in accordance with Louisiana law by sales taxes within the Sub-District. At December 31, 2010, the Sub-District has accumulated \$24,306 in the debt service funds for future debt requirements.

**ROSEHILL FIRE PROTECTION SUB-DISTRICT 6 OF WEST BATON ROUGE PARISH
NOTES TO FINANCIAL STATEMENTS**

The bonds are due as follows:

<u>Year Ended December 31,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2011	32,157	14,531	46,688
2012	33,172	13,202	46,374
2013	34,231	11,839	46,070
2014	35,334	10,432	45,766
2015	36,484	8,978	45,462
Thereafter	177,439	30,021	207,460
Total	348,817	89,003	437,820

NOTE 9 - COMPENSATION PAID TO BOARD MEMBERS

In compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature, compensation paid to board members is as follows:

There was no compensation paid to board members.

NOTE 10 - JUDGEMENTS, CLAIMS AND SIMILAR CONTINGENCIES

There was no litigation pending against the Sub-District as of December 31, 2010.

The Sub-District's management believes that any potential lawsuits would be covered by insurance or resolved without any material impact upon the Sub-District's financial statements.

No claims were paid out or litigation costs incurred during the year ended December 31, 2010.

NOTE 11 - RISK MANAGEMENT

The Sub-District is exposed to various risk of loss related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Sub-District has purchase commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage for the prior year. No settlements were made during the year that exceeded the Sub-District's coverage.

NOTE 12 - SUBSEQUENT EVENTS

The Organization did not have any subsequent events through February 18, 2011, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended December 31, 2010.

REQUIRED SUPPLEMENTAL INFORMATION

ROSEHILL FIRE PROTECTION SUB-DISTRICT 6 OF WEST BATON ROUGE PARISH
ROSEHILL, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-BUDGET ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2010

	B U D G E T		Actual	Variance
	Original	Final	Amounts	Favorable
			(GAAP Basis)	(Unfavorable)
REVENUE				
Sales Taxes	\$202,600	\$202,600	\$158,772	(\$43,828)
Fees, Fines and Charges	4,000	4,000	8,967	4,967
Investment Income	0	0	802	802
Miscellaneous Income	0	0	286	286
Total Revenue	206,600	206,600	168,827	(37,773)
EXPENDITURES				
PUBLIC SAFETY				
Current				
Salaries	25,000	25,000	34,484	(9,484)
Fringe	5,000	5,000	4,529	471
Travel	1,000	1,000	0	1,000
Operating Services	80,350	80,350	67,790	12,560
Material and Supplies	18,250	18,250	18,767	(517)
Debt Service				
Principal	32,000	32,000	31,180	820
Interest			15,803	(15,803)
Capital Outlay	40,000	40,000	0	40,000
Total Expenditures	201,600	201,600	172,553	29,047
Excess of Revenues over (under) Expenditures	5,000	5,000	(3,726)	(8,726)
Fund Balance, Beginning	239,826	239,826	239,826	0
Fund Balance, Ending	244,826	244,826	236,100	(8,726)

OTHER REPORTS

Certified Public Accountant

Donald C. DeVille

Member
American Institute CPAs

Member
Louisiana Society CPAs

7829 BLUEBONNET BLVD.
BATON ROUGE, LA 70810

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

February 18, 2011

Members of the Board of Directors
Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish
Rosehill, Louisiana

I have audited the financial statements of the Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish as of and for the year ended December 31, 2010, and have issued my report thereon dated February 18, 2011. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatement on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

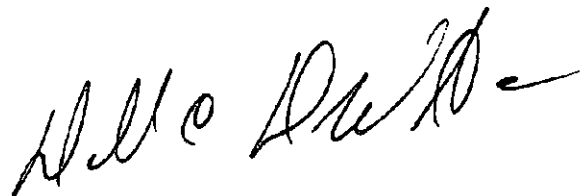
My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiency in internal control over financial reporting that I consider to be material weaknesses, as defined above. However, I identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting. (Finding 2010-1) A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my test disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as item 2010-1.

Rosehill Fire Protection Sub-District 6 of West Baton Rouge Parish's response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. I did not audit Rosehill Fire Protection Sub-District of West Baton Rouge Parish's response and, accordingly, I express no opinion on it.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document and distribution is not limited.

A handwritten signature in black ink, appearing to read "H. M. O. De la R.", is positioned in the lower right area of the page.

ROSEHILL FIRE PROTECTION SUB-DISTRICT 6 OF WEST BATON ROUGE PARISH
ROSEHILL, LOUISIANA
SCHEDULE OF PRIOR YEAR'S FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2010

<u>Re</u> <u>No.</u>	<u>Fiscal Year</u> <u>Finding</u> <u>Initially</u> <u>Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u> <u>(Yes, No, Partially)</u>	<u>Corrective</u> <u>Action</u> <u>Taken</u>
1.	12-31-08	Sub-District Lacks the Qualifications and Skills To Prepare Their Financial Statements	No	N/A-Cost to Benefit Too Great for the Small Entity

ROSEHILL FIRE PROTECTION SUB-DISTRICT 6 OF WEST BATON ROUGE PARISH
ROSEHILL, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COST
FOR THE YEAR ENDED DECEMBER 31, 2010

A. Summary of Auditor's Result

Financial Statements

Type of auditor's report issued: Unqualified

- **No material weaknesses identified.**
- **No significant deficiencies identified that are considered to a material weakness.**

No noncompliance material to financial statements noted.

Federal Awards: Not Applicable

B. Findings – Financial Statement Audit

2010-1

Condition: The Sub-District's management lack the qualifications and skills to prepare its Financial Statements.

Criteria: Statement on Auditing Standards No. 115 defines this deficiency in the design of Controls.

Effect: There is no material effect to the financial statements since the auditor prepared their statements

Recommendation: No recommendation because the Sub-District is so small and the cost-to-benefit ratio is too great.

Management Response: The cost to hire another CPA is too great for this small Sub-District.

C. Management Letter

The auditor did not issue a management letter this year.

ROSEHILL FIRE PROTECTION SUB-DISTRICT 6 OF WEST BATON ROUGE PARISH
ROSEHILL, LOUISIANA
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2010

Re: No - 2010-1

Description of Findings – Management lacks the qualifications and training to prepare their financial statements.

Corrective Action Plan –The cost-to-benefit does not justify the hiring of another CPA to prepare their financial statements.

Name of Contact – Bobby Stanley, Treasurer

Anticipated Completion Date – N/A